

Compass Charter Schools
Budget Summary
2017-18 Budgets by School



SACS Code Description		San Diego	Los Angeles	Fresno	CMO	Total
Revenue						
	State	4,537,521	5,423,843	1,597,554		11,558,918
	Federal					-
	Local	474,886	547,945	164,384	600,000	1,787,215
Total Revenue		\$ 5,012,407	\$ 5,971,788	\$ 1,761,937	\$ 600,000	\$ 13,346,132
Expenses						
1000	Certificated Salaries	1,565,723	1,865,404	550,375		3,981,502
2000	Classified Salaries	616,760	734,808	216,800		1,568,368
3000	Benefits	505,840	602,659	177,811		1,286,310
	Total Personnel Expense	2,688,323	3,202,871	944,986	-	6,836,179
4000	Books and Supplies	1,336,064	1,591,789	469,647		3,397,500
5000	Services and Other Operating Expenses	854,206	1,017,702	300,266	600,000	2,772,175
6000	Capital Outlay					
7000	Other Outgoing					
Total Expenses		\$ 4,878,593	\$ 5,812,362	\$ 1,714,899	\$ 600,000	\$ 13,005,855
Surplus / (Deficit)		\$ 133,814	\$ 159,426	\$ 47,038	\$ -	\$ 340,278
As a % of LCFF revenue		3%	3%	3%		
Beginning Fund Balance		\$365,052	\$740,750	\$483,355	\$12,100,904	
Ending Balance		\$498,866	\$900,176	\$530,393	\$12,100,904	
As a % of LCFF Revenue		11%	17%	35%		

Compass Charter Schools
Student Input
2017-18 Budgets by School



	San Diego	Los Angeles	TO	Fresno	CMO	Total
Enrollment By Grade						
Kindergarten	30	40	-	6	-	76
Grade 1	30	40	-	5	-	75
Grade 2	30	35	-	6	-	71
Grade 3	30	35	-	7	-	72
Grade 4	30	50	-	10	-	90
Grade 5	30	55	-	12	-	97
Grade 6	30	40	-	17	-	87
Grade 7	30	50	-	22	-	102
Grade 8	50	60	-	10	-	120
Grade 9	50	50	-	25	-	125
Grade 10	50	35	-	20	-	105
Grade 11	80	50	-	20	-	150
Grade 12	50	60	-	20	-	130
Other Enrollment (Grade 12+, etc.)	-	-	-	-	-	-
Total Enrollment	520	600		180		1,300

Daily Attendance Rate

Kindergarten	97.0%	97.0%	97.0%	97.0%	97.0%	97.0%
Grade 1	97.0%	97.0%	97.0%	97.0%	97.0%	97.0%
Grade 2	97.0%	97.0%	97.0%	97.0%	97.0%	97.0%
Grade 3	97.0%	97.0%	97.0%	97.0%	97.0%	97.0%
Grade 4	97.0%	97.0%	97.0%	97.0%	97.0%	97.0%
Grade 5	97.0%	97.0%	97.0%	97.0%	97.0%	97.0%
Grade 6	97.0%	97.0%	97.0%	97.0%	97.0%	97.0%
Grade 7	97.0%	97.0%	97.0%	97.0%	97.0%	97.0%
Grade 8	97.0%	97.0%	97.0%	97.0%	97.0%	97.0%
Grade 9	97.0%	97.0%	97.0%	97.0%	97.0%	97.0%
Grade 10	97.0%	97.0%	97.0%	97.0%	97.0%	97.0%
Grade 11	97.0%	97.0%	97.0%	97.0%	97.0%	97.0%
Grade 12	97.0%	97.0%	97.0%	97.0%	97.0%	97.0%
Other Enrollment (Grade 12+, etc.)	97.0%	97.0%	97.0%	97.0%	97.0%	97.0%

Student Info

Average Daily Attendance Rate	97.0%	97.0%	97.0%	97.0%	97.0%	97.0%
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Average Daily Attendance by Grade

Kindergarten	29.1	38.8		5.8		73.7
Grade 1	29.1	38.8		4.9		72.8
Grade 2	29.1	34.0		5.8		68.9
Grade 3	29.1	34.0		6.8		69.8
Grade 4	29.1	48.5		9.7		87.3
Grade 5	29.1	53.4		11.6		94.1
Grade 6	29.1	38.8		16.5		84.4
Grade 7	29.1	48.5		21.3		98.9
Grade 8	48.5	58.2		9.7		116.4
Grade 9	48.5	48.5		24.3		121.3
Grade 10	48.5	34.0		19.4		101.9
Grade 11	77.6	48.5		19.4		145.5
Grade 12	48.5	58.2		19.4		126.1
Other Enrollment (Grade 12+, etc.)						-
Average Overall Daily Attendance	504.4	582.0		174.6		1,261.0

Average Daily Attendance by Grade Range

ADA Grades K-3	116.4	145.5		23.3		285.2
ADA Grades 4-6	87.3	140.7		37.8		265.8
ADA Grades 7-8	77.6	106.7		31.0		215.3
ADA Grades 9-12	223.1	189.2		82.5		494.7
Average Overall Daily Attendance	504.4	582.00		174.6		1,261.0

Poverty and Free/Reduced Price Lunch

Poverty level, % of school's overall students	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Poverty level, number of students						
Free lunch qualifying, % of school's overall students						
Unduplicated Pupil Count, % of overall students	16.3%	5.8%		19.4%		13.9%
Unduplicated Pupil Count, number of students	85	35		35		155

English Language Learners

Percentage of Students - ELL	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Number of Students						

Compass Charter Schools
Revenue
2017-18 Budgets by School



SACS		San Diego	Los Angeles	Fresno	CMO	Total
State						
8011	LCFF; state aid portion	2,373,315	4,837,827	1,376,211		8,587,353
8012	LCFF; EPA portion	693,530	116,400	34,920		844,850
8096	In-Lieu of Property Taxes, all grades	1,280,324	251,890	120,385		1,652,598
8019	Prior Year Income / Adjustments					-
8520	State Child Nutrition program					-
8560	Lottery	91,296	105,342	31,603		228,241
8550	Mandate Block Grant	13,308	13,444	4,753		31,506
8591	SB 740 Rent re-imbursement program					-
8590	All Other State Revenue					-
8550	One-Time Block Grant	85,748	98,940	29,682		214,370
State Revenue		\$ 4,537,521	\$ 5,423,843	\$ 1,597,554	\$ -	\$ 11,558,918
Federal						
8181	Special Education, federal					-
8220	Federal Child Nutrition Programs					-
8290	All Other Federal Revenue, inc Facilities Incentive Grants program					-
8291	Title I					-
8292	Title II					-
8293	Title III					-
8295	Title V					-
8299	Prior Year Federal Revenue					-
Federal Revenue		\$ -	\$ -	\$ -	\$ -	\$ -
Local						
8660	Interest					-
8782	All Other Transfers from County Offices					-
8799	All Other Transfers from Other Locations				600,000	600,000
8785	CMO Management fee					-
8792	SPED State / Other Transfers from County	241,986	279,215	83,764		604,965
8980	Student Lunch Revenue					-
8982	Foundation Grants / Donations					-
8983	All Other Local Revenue					-
8984	Student Body (ASB) Fundraising Revenue					-
8985	School Site Fundraising					-
8986	Rental Income	232,900	268,731	80,619		582,250
8999	Revenue Suspense					-
Local Revenue		\$ 474,886	\$ 547,945	\$ 164,384	\$ 600,000	\$ 1,787,215
Total Revenue		\$ 5,012,407	\$ 5,971,788	\$ 1,761,937	\$ 600,000	\$ 13,346,132

Compass Charter Schools
Expenses Summary
2017-18 Budgets by School

0.0% Assumed CPI over previous year, source: School Services



SAC\SAC Code Description	San Diego	Los Angeles	Fresno	CMO	Total	17-18 Projections	16-17 Actuals
Certificated Salaries							
1100 Teachers' Salaries	1,124,137	1,339,299	395,151		2,858,587	2,858,587	
1105 Teachers' Stipends / Bonus	-	-	-		-	-	
1120 Substitute Expense	-	-	-		-	-	
1200 Certificated Pupil Support Salaries	256,963	306,146	90,326		653,436	653,436	
1300 Certificated Supervisor and Administrator Salaries	69,747	83,096	24,517		177,360	177,360	
1305 Certificated Sup. and Admin. Stipends / Bonus	-	-	-		-	-	
1900 Other Certificated Salaries	114,875	136,863	40,380		292,118	292,118	
1910 Other Certificated Overtime	-	-	-		-	-	
1000 Subtotal	\$ 1,565,723	\$ 1,865,404	\$ 550,375		\$ 3,981,502	\$ 3,981,502	
Classified Salaries							
2100 Instructional Aide Salaries	-	-	-		-	-	
2110 Instructional Aide Overtime	-	-	-		-	-	
2200 Classified Support Salaries (Maintenance / Food)	319,073	380,144	112,159		811,377	811,377	
2210 Classified Support Overtime	-	-	-		-	-	
2300 Classified Supervisor and Administrator Salaries	192,939	229,868	67,821		490,627	490,627	
2400 Clerical, Technical, and Office Staff Salaries	104,747	124,796	36,820		266,364	266,364	
2410 Clerical, Technical, and Office Staff Overtime	-	-	-		-	-	
2900 Other Classified Salaries	-	-	-		-	-	
2905 Other Stipends	-	-	-		-	-	
2910 Other Classified Overtime	-	-	-		-	-	
2000 Subtotal	\$ 616,760	\$ 734,808	\$ 216,800		\$ 1,568,368	\$ 1,568,368	
Employee Benefits							
3101 State Teachers' Retirement System, certificated plan	225,934	269,178	79,419		574,531	574,531	
3202 Public Employees' Retirement System, classified	-	-	-		-	-	
3313 OASDI	38,239	45,558	13,442		97,239	97,239	
3323 Medicare	31,646	37,703	11,124		80,473	80,473	
3403 Health & Welfare Benefits	165,947	197,709	58,333		421,989	421,989	
3503 State Unemployment Insurance	9,155	10,907	3,218		23,280	23,280	
3603 Worker Compensation Insurance	34,920	41,603	12,275		88,798	88,798	
3703 Other Post Employment Benefits	-	-	-		-	-	
3903 Other Benefits	-	-	-		-	-	
3000 Subtotal	\$ 505,840	\$ 602,659	\$ 177,811		\$ 1,286,310	\$ 1,286,310	
Total Personnel Expenses	\$ 2,688,323	\$ 3,202,871	\$ 944,986		\$ 6,836,179	\$ 6,836,179	

Expenses Summary

Books and Supplies

4100	Approved Textbooks and Core Curricula Materia	1,278,060	1,522,682	449,258		3,250,000	3,250,000	3,319,428
4200	Books and Other Reference Materials	29,494	35,139	10,367		75,000	75,000	100,500
4300	Materials and Supplies	11,797	14,056	4,147		30,000	30,000	32,773
4315	Classroom Materials and Supplies	9,831	11,713	3,456		25,000	25,000	24,014
4400	Noncapitalized Equipment	5,899	7,028	2,073		15,000	15,000	14,176
4430	General Student Equipment	983	1,171	346		2,500	2,500	1,981
4700	Food and Food Supplies	-	-	-		-	-	
4000	Subtotal	\$ 1,336,064	\$ 1,591,789	\$ 469,647		\$ 3,397,500	\$ 3,397,500	\$ 3,492,872

Services and Other Operating Expenses

5200	Travel and Conferences	19,662	23,426	6,912		50,000	50,000	50,000
5210	Training and Development Expense	58,987	70,278	20,735		150,000	150,000	150,000
5300	Dues and Memberships	8,946	10,658	3,145		22,748	22,748	22,748
5400	Insurance	9,580	11,414	3,367		24,361	24,361	24,361
5500	Operation and Housekeeping Services/Supplies	2,988	3,559	1,050		7,597	7,597	7,597
5501	Utilities	2,924	3,483	1,028		7,435	7,435	7,435
5505	Student Transportation / Field Trips	-	-	-		-	-	-
5600	Space Rental/Leases Expense	250,107	297,977	87,916		636,000	636,000	828,870
5601	Building Maintenance	688	820	242		1,750	1,750	1,750
5602	Other Space Rental	88	104	31		223	223	223
5605	Equipment Rental/Lease Expense	4,727	5,632	1,662		12,020	12,020	12,020
5610	Equipment Repair	197	234	69		500	500	448
5800	Professional/Consulting Services and Operating I	48,812	58,154	17,158		124,124	124,124	124,124
5803	Banking and Payroll Service Fees	2,066	2,461	726		5,253	5,253	5,253
5805	Legal Services and Audit	39,325	46,852	13,823		100,000	100,000	138,000
5806	Audit Services	13,567	16,164	4,769		34,500	34,500	32,615
5807	Legal Settlements				600,000	600,000	600,000	1,007,000
5809	Employee Tution	12,977	15,461	4,562		33,000	33,000	12,285
5810	Educational Consultants	90,054	107,291	31,655		229,000	229,000	229,000
5811	Student Transportation	29,494	35,139	10,367		75,000	75,000	75,000
5815	Advertising / Recruiting	39,325	46,852	13,823		100,000	100,000	100,000
5820	Fundraising Expense	-	-	-		-	-	
5873	Financial Services	117,372	139,837	41,258		298,466	298,466	298,466
5874	Personnel Services	401	478	141		1,020	1,020	1,020
5875	District Oversight Fee	43,591	51,934	15,323		110,848	110,848	
5877	IT Services	26,597	31,688	9,349		67,634	67,634	67,634
5890	Interest Expense / Misc. Fees	540	643	190		1,372	1,372	1,372
5899	CMO Management Fee	-	-	-		-	-	
5900	Communications	31,194	37,165	10,965		79,324	79,324	79,324
5999	Expense Suspense	-	-	-		-	-	
5000	Subtotal	\$ 854,206	\$ 1,017,702	\$ 300,266	\$ 600,000	\$ 2,772,175	\$ 2,772,175	\$ 3,276,545

Capital Outlay

6900	Depreciation Expense	-	-	-		-	-	
6000	Subtotal							

Expenses Summary

Other Outgoing

7010	Special Education Encroachment	-	-	-		-	-	
7438	Debt Service - Interest	-	-	-				

7000 Subtotal

Total Non-Personnel Expenses

\$	2,190,271	\$	2,609,491	\$	769,913	\$	600,000	\$	6,169,675	\$	6,169,675	\$	6,769,417
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Total Expenses

\$	4,878,593	\$	5,812,362	\$	1,714,899	\$	600,000	\$	13,005,855	\$	13,005,855	\$	6,769,417
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